



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

51 Toole 0955 Sunburst K-12 Schools

0903 Sunburst K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,830,310.42	1,820,398.05	0.00	9,912.37	0.00	0.00
21XX Support Services - Students	89,307.26	89,307.26	0.00	0.00	0.00	0.00
222X Educational Media Services	61,424.08	61,424.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,349.30	104,349.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	203,330.86	203,330.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	88,282.37	10,877.72	77,404.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	267,711.56	267,711.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	209,056.99	209,056.99	0.00	0.00	0.00	0.00
31XX Food Services	97,396.29	97,396.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	49,685.39	49,685.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	76,310.23	76,310.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	78,479.05	0.00	0.00	78,479.05	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	24,055.92	0.00	0.00	24,055.92	0.00	0.00
Totals	3,179,699.72	2,989,847.73	77,404.65	112,447.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,179,699.72					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0903 Sunburst K-12 Schools	Indirect/Direct	77,404.65 / 2,989,847.73		2.59%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0903 Sunburst K-12 Schools	0.0293	0.0231	0.0214	0.0239	2.59%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0903 Sunburst K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0903 Sunburst K-12 Schools	0.0293	0.0231	0.0214	0.0239	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0903 Sunburst K-12 Schools				2.35%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0955 Sunburst K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.35%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

51 Toole 0962 Shelby Public Schools

0910 Shelby Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,222,990.45	2,222,990.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	112,622.66	112,622.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	567.79	567.79	0.00	0.00	0.00	0.00
222X Educational Media Services	80,041.82	80,041.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,058.02	120,374.99	0.00	683.03	0.00	0.00
24XX Support Services - School Administration	165,665.97	165,665.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,455.21	4,112.14	28,343.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	349,571.79	339,433.62	0.00	10,138.17	0.00	0.00
27XX Student Transportation Services	140,546.59	139,299.09	0.00	1,247.50	0.00	0.00
31XX Food Services	118,692.80	118,692.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,110.47	2,110.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,146.29	47,146.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,800.00	0.00	0.00	12,800.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	890.40	0.00	0.00	0.00	890.40	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	139,135.30	0.00	0.00	139,135.30	0.00	0.00
Totals	3,546,295.56	3,353,058.09	28,343.07	164,004.00	890.40	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,546,295.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

51 Toole 0962 Shelby Public Schools

0911 Shelby H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,171,045.01	1,171,045.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	37,512.35	37,512.35	0.00	0.00	0.00	0.00
22XX Educational Media Services	88,044.92	88,044.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	120,361.93	120,361.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,284.26	101,284.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,100.76	4,112.14	27,988.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	253,634.39	247,955.59	0.00	5,678.80	0.00	0.00
27XX Student Transportation Services	127,906.75	126,659.25	0.00	1,247.50	0.00	0.00
31XX Food Services	190,730.61	190,730.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,853.19	43,853.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	149,885.89	149,885.89	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	890.40	0.00	0.00	0.00	890.40	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,431.81	0.00	0.00	2,431.81	0.00	0.00
Totals	2,319,682.27	2,281,445.14	27,988.62	9,358.11	890.40	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,319,682.27					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0910 Shelby Elem	Indirect/Direct	28,343.07 / 3,353,058.09	0.85%				
	LE 0911 Shelby H S	Indirect/Direct	27,988.62 / 2,281,445.14	1.23%				
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0910 Shelby Elem			0.0062	0.0089	0.0089	0.0087	0.85%
	0911 Shelby H S			0.0094	0.0089	0.0089	0.0087	1.23%
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0910 Shelby Elem			0.0000	0.0000	0.0000	0.0000	
	0911 Shelby H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0910 Shelby Elem			0.0062	0.0089	0.0089	0.0087	
	0911 Shelby H S			0.0094	0.0089	0.0089	0.0087	
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate
	0910 Shelby Elem						0.78%	
	0911 Shelby H S						0.92%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0962 Shelby Public Schools		Your Preliminary Rate by School System (SS) is:				0.85%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

51 Toole 0966 Galata Elementary

0915 Galata Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	72,730.86	72,730.86	0.00	0.00	0.00	0.00
222X Educational Media Services	2,034.08	2,034.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	863.64	863.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,826.01	2,636.34	16,189.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,135.35	58,135.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,217.04	17,217.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Totals	170,806.98	153,617.31	16,189.67	1,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	170,806.98					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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	LE 0915 Galata Elem	Indirect/Direct	16,189.67 / 153,617.31	10.54%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0915 Galata Elem	0.0799	0.0893	0.1016	0.1075	10.54%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0915 Galata Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0915 Galata Elem	0.0799	0.0893	0.1016	0.1075	

Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0915 Galata Elem				9.19%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0966 Galata Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

9.19%

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